

President's tax increase continues to mean slower growth, fewer jobs and a less competitive America.

The President used class warfare to justify his need to increase taxes, but in reality, his tax increase hit middle America the hardest, the people he claimed to protect. The President's income tax increase hit small businesses right in their pocketbook. It took more money out of their businesses, out of their pockets and out of their future, money which could have been used to expand or hire new workers. Even Senators KENNEDY and DORGAN, both Democrats, agreed.

Mr. Speaker, this is the major difference now between Republicans and Democrats. Democrats believe Americans should pay more taxes and that the Government deserves more of your money. They believe in raising the minimum wage instead of allowing every American to keep more of what they earn. Democrats believe in big taxes, big Government. They deplore the entrepreneurial spirit, success and self-accomplishment. They believe that if you work harder every day of your life, your own hard work and determination produces results so that you become successful, you should be punished. That is why this administration raised taxes, because they honestly feel that the Government has the right to take what you earn and spend it. They believe they can spend your money better than you can.

Conservatives, on the other hand, believe in a smaller, less intrusive Government, lower taxes and the ability of the American people to succeed. Opportunity, hard work and the Republican ideal is the American dream. We feel that people should be rewarded for success and not punished. We believe that the money you earn is yours to keep. We know this works because Presidents Kennedy and Reagan proved that it does. Their tax cuts, their tax relief allowed people to grow the economy, create jobs and increase the living standard of every American.

Families should not be forced to pay more in taxes than they pay for food, clothing and shelter combined, which is the fact today. To me, that is unacceptable. While I applaud my friend for his amendment, my hope and desire is that we will follow through on another promise and replace the current tax system with one that promotes freedom: That is, F, free, fair and simple; reduces the role of government, R; E-E, by eliminating the IRS, encouraging savings and investment; driving the economy; opportunity for all; and the "m" in "freedom," put more money in the pockets of all Americans.

This is what the country deserves, and this is what we can begin to implement actually next week when I introduce a bill to repeal the 16th amendment to the Constitution, which is the income tax amendment. We must act as soon as possible and rid the Nation of the IRS now.

FIVE PROBLEMS WITH REQUIRING A TWO-THIRDS VOTE

The SPEAKER pro tempore. Under the Speaker's announced policy of May 12, 1995, the gentleman from Virginia [Mr. MORAN] is recognized during morning business for 5 minutes.

Mr. MORAN. Mr. Speaker, I have only five problems with the issue that was just discussed by the gentleman from Texas to require a two-thirds vote to raise taxes. Actually, the language that would be made part of the Constitution says to make any change in internal revenue law would require two-thirds of this body voting in favor of it. Let me mention the five problems I have with it.

The first is that it is a classic case of political posturing. The second is that it is bad public policy. The third is that it is fiscally irresponsible. The fourth is that it shows contempt for the wisdom of our Founding Fathers. And the fifth is that it is very badly written. But other than those five problems, it is a fine piece of legislation, I suppose.

Mr. Speaker, I have to say I think that this body would be shamed if we were to yield to the kind of political expediency that has brought it to the floor. Let me explain why it is such a classic case of political grandstanding. At the very beginning of this congressional session, when we began the Contract With America, there was a lot of hoopla over the fact that we, on the first day, passed a requirement that there would be a three-fifths vote requirement to raise income taxes. And those who voted for it took a lot of credit, of course, for doing so. But then when it was to apply to the legislation considered by this body, the majority got the Committee on Rules to waive that rule because they knew that those bills could not get three-fifths of the vote. So they did not let it apply to the so-called Tax Relief Act, to the Medicare Improvement Act, to the balanced budget resolution, or even to the health insurance reform legislation that we just recently passed.

All of those bills included some increases in income tax. So for convenience sake, we simply waived the rules because the majority could not get three-fifths of the vote.

But you cannot waive the Constitution. The fact is that none of the major bills that have gone a long ways toward addressing the Reagan debt that occurred during the 1980's because we kept cutting taxes and not cutting expenditures, we did the politically popular thing and not the politically unpalatable thing and created \$3 trillion of debt. Well, almost all of those bills never would have come close to two-thirds vote. That is why I say it is political posturing.

They assume that on the Senate side there will be a sufficient level of responsibility not to pass it. Of course on the Senate side, you have got a very interesting situation. Seventeen States, the least populous who represent only 10 percent of the population, are rep-

resented by, of course, 34 Senators. There are two Senators for every State. So those 17 States are represented by 34 Senators, which is just exactly the number you need to block the majority's will. All you need is one-third plus one.

So those 34 Senators have within their power to stop any revenue changes to the tax law if this constitutional amendment were to pass. Ten percent can change the will of the majority of 90 percent. What kind of a situation is that in the world's greatest democracy? In fact, let me get to the issue with regard to recognizing the wisdom of our Founding Fathers.

Article IX of the Articles of Confederation required this kind of supermajority to increase revenue. It did not work. And so when they convened in 1787, the Constitutional Convention, James Madison and others had the courage to stand up and say, this is not what we meant by our democracy. When we have tough votes, they need to be majority votes. The minority should not be able to control or to void the will of the majority. That is what this kind of constitutional amendment would do.

Mr. Speaker, it is also very bad public policy. If you want to make the tax system fairer, if you want to deal with the corporate and individual tax loopholes, if you want to change it into an income tax code that emphasizes savings and investment, you cannot do any of those things under this bill. It is bad public policy. It is hypocritical. It is inconsistent with the Constitution. I would hope my colleagues will vote this legislation down today.

HOUSE REPUBLICANS

The SPEAKER pro tempore. Under the Speaker's announced policy of May 12, 1995, the gentleman from Washington [Mr. McDERMOTT] is recognized during morning business for 5 minutes.

Mr. McDERMOTT. Mr. Speaker, I include for the RECORD an editorial from the Seattle Times from April 12, 1996, the title of which is "A Republican Floor Show Only a Cynic Could Love." It is written by a woman named Terry Tang.

[From the Seattle Times, Apr. 12, 1996]

A REPUBLICAN FLOOR SHOW ONLY A CYNIC COULD LOVE

(By Terry Tang)

If the House Republicans intended people to tune them out as publicity-mad buffoons, they've done a terrific job.

The latest example of their effort is the upcoming vote on a constitutional amendment to require a two-thirds vote of Congress to increase taxes. A floor debate and vote will be staged on Monday, April 15, tax day. Don't be surprised if you've heard nothing about this. Neither have many members of Congress who've been on Easter break for the past two weeks.

The House Judiciary subcommittee held a hearing on an earlier version of the Tax Limitation Amendment last month. That version was so preposterously worded—it would have required a supermajority in Congress to alter